

# ABSTRACT

A method of coding a moving picture for performing hierarchical coding comprises the steps of performing a first process on an input picture signal and thereafter spatially dividing the input picture signal into layers to obtain a  
5 first signal, reducing the input picture signal with a resolution converting filter and thereafter performing a second process on the input picture signal at a reduced resolution to obtain a second signal, and coding the first signal and the second signal. The first and second processes are first and second  
temporal filtering processes, for example, and the first and second signals  
10 are a temporally filtered lower-layer signal and a higher-layer temporally filtered signal, respectively.